

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**M S D North Posey Co Schools (6600)**

<b>Object Name</b>	<b>Object</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>4 year Compound Annual Growth</b>	<b>Percent Change 2015 to 2016</b>
<b>Student Instructional Support</b>							
Certified Salaries	110	\$577,208	\$587,230	\$592,203	\$599,915	0.97%	1.30%
Non - Certified Salaries	120	\$352,809	\$390,971	\$377,667	\$375,233	1.55%	-0.64%
Group Health Insurance	222	\$170,685	\$189,323	\$182,427	\$183,136	1.78%	0.39%
Teacher Retirement Fund, After 7-1-95	216	\$40,218	\$44,845	\$45,091	\$46,165	3.51%	2.38%
Public Employees Retirement Fund	214	\$42,011	\$45,102	\$47,058	\$45,603	2.07%	-3.09%
Social Security Certified	212	\$42,914	\$44,127	\$44,230	\$43,129	0.13%	-2.49%
Pupil Services	313	\$12,598	\$7,847	\$2,990	\$26,232	20.12%	777.40%
Social Security Noncertified	211	\$24,380	\$25,055	\$24,353	\$23,620	-0.79%	-3.01%
Stipends	131	\$0	\$18,907	\$38,199	\$13,930	NA	-63.53%
Operational Supplies	611	\$10,321	\$11,893	\$12,688	\$11,268	2.22%	-11.20%
Other Employee Benefits	241 - 290	\$5,213	\$5,333	\$5,569	\$5,715	2.33%	2.62%
Travel	580	\$8,173	\$10,045	\$4,408	\$5,036	-11.40%	14.26%
Teacher Retirement Fund, Prior to 7-1-95	215	\$4,677	\$4,773	\$4,813	\$4,843	0.88%	0.61%
Other Group Insurance Authorized by Statute	224	\$2,276	\$2,406	\$2,400	\$2,667	4.04%	11.12%
Dues and Fees	810	\$1,350	\$1,445	\$1,580	\$2,495	16.60%	57.91%
Group Life Insurance	221	\$2,530	\$2,454	\$2,448	\$2,302	-2.33%	-5.95%
Postage and Postage Machine Rental	532	\$2,236	\$2,886	\$2,710	\$1,868	-4.39%	-31.06%
Equipment	730	\$0	\$2,571	\$0	\$1,069	NA	NA
Instructional Programs Improvement Services	312	\$0	\$0	\$0	\$190	NA	NA
Statistical Services	317	\$0	\$5,000	\$500	\$0	NA	-100.00%
Other Professional and Technical Services	319	\$45,913	\$13,272	\$0	\$0	-100.00%	NA
<b>Student Instructional Support Total</b>		<b>\$1,345,512</b>	<b>\$1,415,485</b>	<b>\$1,391,336</b>	<b>\$1,394,417</b>	<b>0.90%</b>	<b>0.22%</b>

**Student Academic Achievement**

Certified Salaries	110	\$4,796,752	\$4,521,493	\$4,624,688	\$4,579,953	-1.15%	-0.97%
Group Health Insurance	222	\$612,838	\$651,909	\$558,566	\$554,131	-2.49%	-0.79%
Non - Certified Salaries	120	\$440,354	\$474,384	\$435,102	\$457,146	0.94%	5.07%
Teacher Retirement Fund, After 7-1-95	216	\$330,223	\$371,883	\$374,462	\$354,210	1.77%	-5.41%
Social Security Certified	212	\$353,988	\$345,297	\$352,598	\$342,054	-0.85%	-2.99%
Textbooks	630	\$107,678	\$170,613	\$98,510	\$162,236	10.79%	64.69%
Licensed Employees	135	\$99,304	\$92,781	\$125,991	\$135,517	8.08%	7.56%

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**M S D North Posey Co Schools (6600)**

<b>Object Name</b>	<b>Object</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>4 year Compound Annual Growth</b>	<b>Percent Change 2015 to 2016</b>
Stipends	131	\$0	\$222,012	\$212,889	\$97,904	NA	-54.01%
Content	747	\$66,960	\$71,403	\$57,497	\$61,312	-2.18%	6.64%
Connectivity	744	\$11,891	\$28,166	\$34,120	\$52,783	45.15%	54.70%
Operational Supplies	611	\$52,026	\$51,677	\$58,304	\$49,829	-1.07%	-14.54%
Other Employee Benefits	241 - 290	\$43,742	\$43,362	\$44,447	\$43,097	-0.37%	-3.04%
Transfer Tuition to Other School Corps Within State	561	\$15,097	\$20,478	\$28,116	\$39,519	27.20%	40.56%
Computer Hardware	741	\$109,553	\$252,240	\$35,843	\$37,011	-23.76%	3.26%
Teacher Retirement Fund, Prior to 7-1-95	215	\$49,256	\$35,459	\$35,448	\$36,115	-7.46%	1.88%
Social Security Noncertified	211	\$31,132	\$33,569	\$31,251	\$32,206	0.85%	3.06%
Other Professional and Technical Services	319	\$9,869	\$14,480	\$29,884	\$24,058	24.95%	-19.50%
Rentals	440	\$57,516	\$50,428	\$43,339	\$23,282	-20.24%	-46.28%
Public Employees Retirement Fund	214	\$18,173	\$20,366	\$23,231	\$22,834	5.87%	-1.71%
Instructional Programs Improvement Services	312	\$20,303	\$11,345	\$14,496	\$18,660	-2.09%	28.73%
Travel	580	\$9,447	\$5,563	\$7,015	\$15,861	13.83%	126.12%
Other Group Insurance Authorized by Statute	224	\$13,263	\$12,695	\$12,856	\$14,882	2.92%	15.76%
Other Supplies and Materials	615, 660 - 689	\$297	\$6,770	\$1,353	\$13,856	161.38%	923.89%
Other Technology Hardware	746	\$20,423	\$21,708	\$19,094	\$13,658	-9.57%	-28.47%
Group Life Insurance	221	\$11,245	\$11,063	\$10,929	\$10,955	-0.65%	0.23%
Telecommunications Equipment	745	\$0	\$0	\$0	\$7,719	NA	NA
Equipment	730	\$4,618	\$0	\$6,115	\$6,271	7.95%	2.55%
Pupil Services	313	\$3,567	\$3,043	\$2,978	\$4,244	4.44%	42.50%
Library Books	640	\$4,121	\$2,744	\$1,980	\$1,997	-16.56%	0.86%
Periodicals	650	\$469	\$806	\$720	\$691	10.19%	-4.03%
Unemployment Insurance	230	(\$85)	\$0	\$0	\$432	NA	NA
Services Purch. From School Corp/Ed Service Ag. in State	591	\$2,205	\$4,986	\$0	\$0	-100.00%	NA
Dues and Fees	810	\$0	\$950	\$0	\$0	NA	NA
Severance/Early Retirement Pay	213	\$40,087	\$30,848	\$0	\$0	-100.00%	NA
<b>Student Academic Achievement Total</b>		<b>\$7,336,312</b>	<b>\$7,584,521</b>	<b>\$7,281,821</b>	<b>\$7,214,422</b>	<b>-0.42%</b>	<b>-0.93%</b>
<b>Overhead and Operational</b>							
Non - Certified Salaries	120	\$1,185,305	\$1,183,535	\$1,202,797	\$1,236,187	1.06%	2.78%
Light and Power - Other Than Heating and Cooling	625	\$303,241	\$297,123	\$302,818	\$273,615	-2.54%	-9.64%
Food Purchases	614	\$253,830	\$236,327	\$255,764	\$255,271	0.14%	-0.19%

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**M S D North Posey Co Schools (6600)**

<b>Object Name</b>	<b>Object</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>4 year Compound Annual Growth</b>	<b>Percent Change 2015 to 2016</b>
Group Health Insurance	222	\$152,239	\$216,847	\$238,045	\$202,283	7.36%	-15.02%
Operational Supplies	611	\$145,359	\$162,508	\$162,161	\$186,428	6.42%	14.96%
Other Professional and Technical Services	319	\$63,152	\$141,158	\$130,247	\$153,142	24.79%	17.58%
Vehicles	731	\$261,669	\$175,719	\$83,524	\$130,619	-15.95%	56.38%
Certified Salaries	110	\$113,868	\$115,406	\$117,029	\$123,780	2.11%	5.77%
Public Employees Retirement Fund	214	\$82,423	\$86,446	\$91,796	\$95,459	3.74%	3.99%
Gasoline and Lubricants	613	\$157,207	\$167,906	\$119,346	\$91,066	-12.76%	-23.70%
Social Security Noncertified	211	\$85,810	\$85,829	\$86,924	\$89,059	0.93%	2.46%
Insurance	520	\$76,975	\$79,161	\$82,239	\$87,867	3.36%	6.84%
Repairs and Maintenance Services	430	\$53,180	\$66,829	\$62,085	\$78,551	10.24%	26.52%
Other Group Insurance Authorized by Statute	224	\$26,584	\$41,537	\$39,075	\$40,957	11.41%	4.82%
Heating and Cooling for Buildings - Gas	622	\$53,187	\$71,180	\$59,042	\$38,776	-7.60%	-34.32%
Telephone	531	\$30,008	\$29,801	\$30,801	\$31,073	0.88%	0.88%
Water and Sewage	411	\$23,699	\$19,530	\$25,318	\$24,742	1.08%	-2.27%
Other Supplies and Materials	615, 660 - 689	\$14,802	\$22,171	\$33,864	\$23,862	12.68%	-29.54%
Stipends	131	\$0	\$25,300	\$42,500	\$22,300	NA	-47.53%
Board Member Compensation	115	\$16,000	\$16,000	\$16,000	\$16,000	0.00%	0.00%
Board of Education Services	318	\$15,650	\$17,325	\$9,332	\$15,575	-0.12%	66.90%
Travel	580	\$8,480	\$10,771	\$10,907	\$15,364	16.02%	40.87%
Other Employee Benefits	241 - 290	\$13,129	\$13,835	\$14,555	\$14,967	3.33%	2.83%
Computer Hardware	741	\$13,192	\$9,048	\$4,336	\$14,283	2.01%	229.38%
Content	747	\$16,224	\$23,208	\$14,102	\$14,006	-3.61%	-0.68%
Teacher Retirement Fund, After 7-1-95	216	\$11,956	\$12,117	\$12,288	\$12,997	2.11%	5.77%
Removal of Refuse and Garbage	412	\$11,397	\$13,062	\$11,487	\$11,806	0.89%	2.78%
Equipment	730	\$27,188	\$25,120	\$22,885	\$9,630	-22.85%	-57.92%
Social Security Certified	212	\$8,492	\$8,735	\$8,832	\$9,314	2.34%	5.46%
Tires and Repairs	612	\$1,712	\$1,434	\$9,738	\$7,724	45.75%	-20.68%
Dues and Fees	810	\$5,308	\$4,837	\$5,855	\$6,154	3.77%	5.11%
Group Life Insurance	221	\$2,492	\$2,487	\$2,487	\$2,464	-0.29%	-0.90%
Advertising	540	\$1,754	\$4,717	\$2,870	\$1,946	2.64%	-32.18%
Connectivity	744	\$7,202	\$6,225	\$1,680	\$1,680	-30.50%	0.00%
Postage and Postage Machine Rental	532	\$1,136	\$1,225	\$760	\$1,012	-2.86%	33.22%
Textbooks	630	\$1,751	\$1,036	\$1,324	\$987	-13.35%	-25.42%
Rentals	440	\$1,048	\$370	\$660	\$917	-3.28%	38.91%

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**M S D North Posey Co Schools (6600)**

<b>Object Name</b>	<b>Object</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>4 year Compound Annual Growth</b>	<b>Percent Change 2015 to 2016</b>
Bank Service Charges	871	\$0	\$6	\$705	\$695	NA	-1.42%
Official Bond Premiums	525	\$1,152	\$576	\$576	\$576	-15.91%	0.00%
Other Purchased Services	593	\$320	\$600	\$225	\$225	-8.43%	0.00%
Awards	875	\$0	\$0	\$0	\$200	NA	NA
Miscellaneous Objects	876 - 899	\$17	\$55	\$55	\$55	33.86%	0.00%
Other Purchased Property Services	490 - 499	\$100	\$0	\$0	\$0	-100.00%	NA
Telecommunications Equipment	745	\$1,253	\$753	\$0	\$0	-100.00%	NA
Staff Services	314	\$0	\$219	\$0	\$0	NA	NA
Late Payments	872	\$290	\$0	\$0	\$0	-100.00%	NA
Student Transportation Services	510	\$76	\$182	\$177	\$0	-100.00%	-100.00%
Unemployment Insurance	230	\$1,305	\$0	\$0	\$0	-100.00%	NA
Wireless Equipment	743	\$835	\$0	\$0	\$0	-100.00%	NA
Improvements Other Than Buildings	715	\$1,724	\$9,617	\$0	\$0	-100.00%	NA
<b>Overhead and Operational Total</b>		<b>\$3,253,721</b>	<b>\$3,407,874</b>	<b>\$3,317,210</b>	<b>\$3,343,614</b>	<b>0.68%</b>	<b>0.80%</b>
<b>Non Operational</b>							
Construction Services	450	\$729,044	\$1,014,497	\$643,065	\$5,528,414	65.94%	759.70%
Redemption of Principal	831	\$975,000	\$1,010,000	\$1,045,000	\$1,219,256	5.75%	16.68%
Interest	832	\$363,120	\$331,153	\$296,610	\$458,134	5.98%	54.46%
Improvements Other Than Buildings	715	\$13,903	\$13,376	\$46,039	\$197,007	94.02%	327.91%
Other Professional and Technical Services	319	\$75,489	\$27,617	\$747,657	\$107,675	9.28%	-85.60%
Certified Salaries	110	\$121,815	\$102,330	\$98,417	\$90,612	-7.13%	-7.93%
Equipment	730	\$24,564	\$28,604	\$109,313	\$74,486	31.96%	-31.86%
Non - Certified Salaries	120	\$40,022	\$53,799	\$60,783	\$59,637	10.48%	-1.88%
Repairs and Maintenance Services	430	\$32,507	\$26,896	\$36,077	\$58,318	15.73%	61.65%
Rentals	440	\$85,682	\$85,140	\$33,073	\$31,216	-22.31%	-5.61%
Vehicles	731	\$0	\$0	\$0	\$18,000	NA	NA
Miscellaneous Objects	876 - 899	\$0	\$0	\$19,845	\$12,364	NA	-37.70%
Instructional Programs Improvement Services	312	\$1,192	\$5,201	\$9,540	\$9,832	69.47%	3.06%
Awards	875	\$4,313	\$4,314	\$0	\$7,631	15.33%	NA
Teacher Retirement Fund, After 7-1-95	216	\$10,094	\$8,513	\$8,082	\$7,602	-6.84%	-5.95%
Social Security Certified	212	\$9,318	\$7,829	\$7,567	\$7,065	-6.69%	-6.63%
Computer Hardware	741	\$22,552	\$13,699	\$1,415	\$5,393	-30.07%	281.13%

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**M S D North Posey Co Schools (6600)**

<b>Object Name</b>	<b>Object</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>4 year Compound Annual Growth</b>	<b>Percent Change 2015 to 2016</b>
Social Security Noncertified	211	\$3,062	\$4,116	\$4,650	\$4,562	10.48%	-1.88%
Operational Supplies	611	\$3,628	\$5,354	\$1,734	\$3,891	1.77%	124.42%
Stipends	131	\$0	\$0	\$500	\$1,740	NA	248.00%
Teacher Retirement Fund, Prior to 7-1-95	215	\$773	\$634	\$638	\$601	-6.12%	-5.81%
Licensed Employees	135	\$0	\$0	\$0	\$581	NA	NA
Travel	580	\$0	\$0	\$0	\$53	NA	NA
Other Technology Hardware	746	\$99	\$0	\$0	\$0	-100.00%	NA
Connectivity	744	\$724	\$4,218	\$0	\$0	-100.00%	NA
Seldom or Non-Recurring Purchases	873	\$0	\$3,540	\$0	\$0	NA	NA
Public Employees Retirement Fund	214	\$0	\$37	\$0	\$0	NA	NA
Content	747	\$0	\$9,250	\$750	\$0	NA	-100.00%
Transfer Tuition to Private Sources	563	\$0	\$0	\$3,816	\$0	NA	-100.00%
Bank Service Charges	871	\$4,763	\$0	\$0	\$0	-100.00%	NA
Buildings	720	\$98,500	\$0	\$0	\$0	-100.00%	NA
<b>Non Operational Total</b>		<b>\$2,620,163</b>	<b>\$2,760,116</b>	<b>\$3,174,570</b>	<b>\$7,904,070</b>	<b>31.79%</b>	<b>148.98%</b>
<b>Grand Total</b>		<b>\$14,555,708</b>	<b>\$15,167,996</b>	<b>\$15,164,937</b>	<b>\$19,856,523</b>	<b>8.07%</b>	<b>30.94%</b>